

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
DEFAULT SERVICE
SCHEDULE DS

1. General

This Tariff may be revised, amended, supplemented or supplanted in whole or in part from time to time according to the procedures provided in MDTE regulations and Massachusetts law. In case of conflict between this Tariff and any orders or regulations of the MDTE, said orders or regulations shall govern.

2. Definitions

- A. "Company" shall mean Fitchburg Gas and Electric Light Company.
- B. "Competitive Supplier" shall mean any entity licensed by the MDTE to sell electricity to retail Customers in Massachusetts, with the following exceptions: (1) a Distribution Company providing Standard Offer Service and Default Service to its distribution Customers, and (2) a municipal light department that is acting as a Distribution Company.
- C. "Customer" shall mean any person, partnership, corporation, or any other entity, whether public or private, who obtains Distribution Service at a Customer Delivery Point and who is a Customer of record of the Company.
- D. "Customer Delivery Point" shall mean the Company's meter or a point designated by the Company located on the Customer's premises.
- E. "Default Service" shall mean the service provided by the Distribution Company to a Customer who is not receiving either Generation Service from a Competitive Supplier or Standard Offer Service, in accordance with the provisions set forth in this tariff.
- F. "Distribution Company" shall mean an electric company organized under the laws of Massachusetts that provides Distribution Service in Massachusetts.
- G. "Distribution Service" shall mean the delivery of electricity to Customers by the Distribution Company.
- H. "Generation Service" shall mean the sale of electricity, including ancillary services such as the provision of reserves, to a Customer by a Competitive Supplier.
- I. "MDTE" shall mean the Massachusetts Department of Telecommunications and Energy.
- J. "Retail Access Date" shall mean March 1, 1998, unless otherwise determined by the MDTE.

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K. "Standard Offer Service" shall mean the service provided by the Company for a term of seven years after the Retail Access Date, unless otherwise determined by the MDTE. The rates for this service shall be set at levels that achieve the overall Customer rate reductions required by St. 1997, c. 164, § 193 (G.L. c. 164, § IB). Availability for this service shall be in accordance with the with the provisions set forth in the Company's Standard Offer Service tariff, on file with the MDTE.

3. Availability

Default Service shall be available to any Customer who is not receiving Standard Offer Service and who, for any reason, has stopped receiving Generation Service from a Competitive Supplier.

4. Rates

Fixed Pricing Option:

This pricing option is available to all customers.

Effective January 1, 2001, all residential customers on Schedules RD-1 and RD-2 and small general service customers on Schedule GD-1 receiving Default Service will automatically be placed on this fixed rate, unless the Customer elects the Variable Monthly Pricing Option.

The fixed rate will remain the same for three or six months at a time and will be based on the average monthly wholesale price over the three or six-month period that the Company pays to its Default Service provider. The rate is fixed for a period of three months for customers on Schedules GD-2, GD-3, GD-4, GD-5 and SD. The rate is fixed for six months for customers on Schedules RD-1, RD-2, and GD-1.

Customers assigned to this Fixed Pricing Option may choose the Variable Monthly Pricing Option. Customers electing the Variable Monthly Pricing Option will not have the opportunity to switch back to the Fixed Pricing Option for as long as the Customer continues to receive uninterrupted Default Service.

Monthly bills will be recalculated for Customers who are on the Fixed Pricing Option for Default Service and decide to switch to a competitive supplier before the three or six-month period is over. The electric bill for the period of the fixed three or six month rate will be recalculated using the monthly variable rate for that period. This ensures that all consumers pay the actual cost of electricity they have used. This adjustment may be a credit or a debit, and will be reflected on the first bill after the switch is effective.

Residential customers on Schedules RD-1 and RD-2 and small general service customers on Schedule GD-1 who switch to a competitive supplier and later return to Default Service will

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be initially placed on the Fixed Pricing Option unless the Customer elects the Variable Monthly Pricing Option.

The rates for Fixed Pricing Option Default Service shall be as follows:

For Schedules RD-1, RD-2:	\$0.06186 per kWh
For Schedule GD-1:	\$0.06198 per kWh
For Schedules GD-2, GD-4, GD-5, SD:	\$0.07420 per kWh
For Schedule GD-3:	\$0.07180 per kWh

Variable Monthly Pricing Option:

This option is available to all customers.

Effective January 1, 2001, general service customers on Schedules GD-2, GD-3, GD-4, and GD-5 and outdoor lighting customers on Schedule SD receiving Default Service will automatically be placed on this variable monthly rate option, unless the Customer elects the Fixed Pricing Option.

The variable rate will change from month to month reflecting the monthly wholesale price that the Company pays to its Default Service provider.

Customers assigned to the Variable Monthly Pricing Option may choose the Fixed Pricing Option. Customers electing the Fixed Pricing Option will not have the opportunity to switch back to the Variable Monthly Pricing Option for as long as the Customer continues to receive uninterrupted Default Service.

General service customers on Schedules GD-2, GD-3, GD-4, and GD-5 and outdoor lighting customers on Schedule SD who decide to switch to a competitive supplier and later return to Default Service will be initially placed on the Variable Monthly Pricing Option, unless the Customer elects the Fixed Pricing Option.

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The rates for Variable Monthly Pricing Option Default Service shall be as follows (per kWh):

<u>Class</u>	<u>June 2004</u>	<u>July 2004</u>	<u>August 2004</u>	<u>September 2004</u>	<u>October 2004</u>	<u>November 2004</u>
Residential: Schedules RD-1 and RD-2	\$0.05994	\$0.06738	\$0.06775	\$0.05845	\$0.05726	\$0.05794
Small General Service: Schedule GD-1	\$0.06005	\$0.06750	\$0.06788	\$0.05856	\$0.05737	\$0.05804
Regular General Service and Outdoor Lighting: Schedules GD-2, GD-4, GD-5 and SD	\$0.06887	\$0.07729	\$0.07593	N/A	N/A	N/A
Large General Service: Schedule GD-3	\$0.06680	\$0.07497	\$0.07364	N/A	N/A	N/A

These rate(s) for Default Service are established through a competitive bidding process, but in no case shall exceed the average monthly market price for electricity, as determined by the MDTE.

Customers will be notified of changes in Default Service rates in advance of their effective dates in accordance with guidelines set forth by the MDTE, as may be amended from time to time. Such notifications will be made in a variety of manners including a toll free number, the Company's website, bill inserts, and bill messages. Notification of rates will be made via the Company's website at www.unitil.com and a toll free number 30 days in advance of the effective date. Default Customers will receive 60 day notification of upcoming rate changes via a bill message and 30 day notification of the new rates via a bill message. All customers will receive a bill insert explaining Default Service in the billing cycle prior to the rate change.

5. Billing

Each Customer receiving Default Service shall receive one bill from the Company, reflecting unbundled charges for their electric service.

6. Initiation of Default Service

Default service may be initiated in any of the following manners:

- A. A Customer who is receiving Generation Service from a Competitive Supplier notifies the Company that he wishes to terminate such service and receive Default Service. In this instance, Default Service shall be initiated within two (2) business days of such notification for residential Customers. For other Customers, Default Service shall be

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initiated concurrent with the Customer's next scheduled meter read date, provided that the Customer has provided such notification to the Company two (2) or more business days before the next scheduled meter read date, in accordance with the Company's Terms and Conditions for Competitive Suppliers. If the Customer provided such notification fewer than two (2) days before the Customer's next scheduled meter read date, Default Service shall be initiated concurrent with the Customer's subsequent scheduled meter read date;

- B. A Competitive Supplier notifies the Company that it shall terminate Generation Service to a Customer. In this instance, Default Service shall be initiated for the Customer concurrent with the Customer's next scheduled meter read date, provided that the notice of termination of Generation Service is received by the Company two (2) or more business days before the next scheduled meter read date, in accordance with the Company's Terms and Conditions for Competitive Suppliers. If the notice of termination is received fewer than two (2) days before the Customer's next scheduled meter read date, Default Service shall be initiated concurrent with the Customer's subsequent scheduled meter read date;
- C. A Competitive Supplier ceases to provide Generation Service to a Customer, without notification to the Company. In this instance, Default Service to the Customer shall be initiated immediately upon the cessation of Generation Service;
- D. A Customer taking Standard Offer Service has not chosen affirmatively a Competitive Supplier at the end of the term of Standard Offer Service.

7. Termination of Default Service

Default Service may be terminated by a Customer concurrent with the Customer's next scheduled meter read date provided that notice of initiation of Generation Service by a Competitive Supplier is received by the Company two (2) or more business days before the next scheduled meter read date, in accordance with the Company's Terms and Conditions for Competitive Suppliers.

If the notice of initiation of Generation Service by the Competitive Supplier is received by the Company fewer than two days before the Customer's next scheduled meter read date, Default Service shall be terminated concurrent with the Customer's subsequent scheduled meter read date.

There shall be no fee for terminating Default Service.

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8. Reconciliation of Default Service Costs

At the end of each calendar year, the Company shall reconcile recoveries with the cost of Default Service pursuant to the Company's Default Service Adjustment - Schedule DSA, MDTE No. 101. Effective December 1, 2002, Default Service costs include:

- 1) **Supplier Costs:** The costs billed to FG&E by its Default Service providers plus the cost of Renewable Energy Certificates purchased for Default Service in compliance with 225 CMR 14.00 – Renewable Energy Portfolio Standard. Renewable Energy Certificates are the title or claim for the generation attributes associated with a Renewable Generator that is compliant with the definition of a New Renewable Generation Source as found in 225 CMR 14.00 – Renewable Energy Portfolio Standard.

- 2) **Cost of Working Capital,** calculated as follows,

$\text{Cost of Working Capital} = \text{Working Capital Requirement} * \text{Tax Adjusted Cost of Capital},$

where:

$\text{Working Capital Requirement} = \text{Supplier Costs} * \text{Number of Days Lag}/365$

Number of Days Lag is the number of days lag to calculate the purchased power working capital requirement as defined in the Company's most recent Lead Lag Study approved by the Department,

$\text{Tax Adjusted Cost of Capital} = \text{Cost of Debt} + (\text{Cost of Equity}/(1-\text{Effective Tax Rate}))$

where:

The Cost of Debt is the debt component of the rate of return as approved by the Department in the Company's most recent base rate case,

The Cost of Equity is the equity component of the rate of return as approved by the Department in the Company's most recent base rate case, and

The Effective Tax Rate is the combined effective state and federal income tax rate;

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3) Bad Debt Costs, calculated as follows,

$$\text{Bad Debt Costs} = \text{Bad Debt Expense} * \text{Allocation Factor}$$

where:

Bad Debt Expense are test year bad debt expense as approved by the Department in the Company's most recent base rate case,

The Allocation Factor as approved by the Department in the Company's reconciliation filing. Such allocation factor shall be based on a percentage of actual account write-offs recorded and tracked for the DS billing components to total write-offs.

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- C. "Customer" shall mean any person, partnership, corporation, or any other entity, whether public or private, who obtains Distribution Service at a Customer Delivery Point and who is a Customer of record of the Company.
- D. "Customer Delivery Point" shall mean the Company's meter or a point designated by the Company located on the Customer's premises.
- E. "Default Service" shall mean the service provided by the Distribution Company to a Customer who is not receiving either Generation Service from a Competitive Supplier or Standard Offer Service, in accordance with the provisions set forth in this tariff.
- F. "Distribution Company" shall mean an electric company organized under the laws of Massachusetts that provides Distribution Service in Massachusetts.
- G. "Distribution Service" shall mean the delivery of electricity to Customers by the Distribution Company.
- H. "Generation Service" shall mean the sale of electricity, including ancillary services such as the provision of reserves, to a Customer by a Competitive Supplier.
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FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
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K. "Standard Offer Service" shall mean the service provided by the Company for a term of seven years after the Retail Access Date, unless otherwise determined by the MDTE. The rates for this service shall be set at levels that achieve the overall Customer rate reductions required by St. 1997, c. 164, § 193 (G.L. c. 164, § IB). Availability for this service shall be in accordance with the with the provisions set forth in the Company's Standard Offer Service tariff, on file with the MDTE.

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Default Service shall be available to any Customer who is not receiving Standard Offer Service and who, for any reason, has stopped receiving Generation Service from a Competitive Supplier.

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Effective January 1, 2001, all residential customers on Schedules RD-1 and RD-2 and small general service customers on Schedule GD-1 receiving Default Service will automatically be placed on this fixed rate, unless the Customer elects the Variable Monthly Pricing Option.

The fixed rate will remain the same for three or six months at a time and will be based on the average monthly wholesale price over the three or six-month period that the Company pays to its Default Service provider. The rate is fixed for a period of three months for customers on Schedules GD-2, GD-3, GD-4, GD-5 and SD. The rate is fixed for six months for customers on Schedules RD-1, RD-2, and GD-1.

Customers assigned to this Fixed Pricing Option may choose the Variable Monthly Pricing Option. Customers electing the Variable Monthly Pricing Option will not have the opportunity to switch back to the Fixed Pricing Option for as long as the Customer continues to receive uninterrupted Default Service.

Monthly bills will be recalculated for Customers who are on the Fixed Pricing Option for Default Service and decide to switch to a competitive supplier before the three or six-month period is over. The electric bill for the period of the fixed three or six month rate will be recalculated using the monthly variable rate for that period. This ensures that all consumers pay the actual cost of electricity they have used. This adjustment may be a credit or a debit, and will be reflected on the first bill after the switch is effective.

Residential customers on Schedules RD-1 and RD-2 and small general service customers on Schedule GD-1 who switch to a competitive supplier and later return to Default Service will

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be initially placed on the Fixed Pricing Option unless the Customer elects the Variable Monthly Pricing Option.

The rates for Fixed Pricing Option Default Service shall be as follows:

For Schedules RD-1, RD-2:	\$ 0.059170 <u>0.06186</u> per kWh
For Schedule GD-1:	\$ 0.059280 <u>0.06198</u> per kWh
For Schedules GD-2, GD-4, GD-5, SD:	\$ 0.064750 <u>0.07420</u> per kWh
For Schedule GD-3:	\$ 0.062520 <u>0.07180</u> per kWh

Variable Monthly Pricing Option:

This option is available to all customers.

Effective January 1, 2001, general service customers on Schedules GD-2, GD-3, GD-4, and GD-5 and outdoor lighting customers on Schedule SD receiving Default Service will automatically be placed on this variable monthly rate option, unless the Customer elects the Fixed Pricing Option.

The variable rate will change from month to month reflecting the monthly wholesale price that the Company pays to its Default Service provider.

Customers assigned to the Variable Monthly Pricing Option may choose the Fixed Pricing Option. Customers electing the Fixed Pricing Option will not have the opportunity to switch back to the Variable Monthly Pricing Option for as long as the Customer continues to receive uninterrupted Default Service.

General service customers on Schedules GD-2, GD-3, GD-4, and GD-5 and outdoor lighting customers on Schedule SD who decide to switch to a competitive supplier and later return to Default Service will be initially placed on the Variable Monthly Pricing Option, unless the Customer elects the Fixed Pricing Option.

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SCHEDULE DS (continued)

The rates for Variable Monthly Pricing Option Default Service shall be as follows (per kWh):

<u>Class</u>	<u>December</u> <u>2003</u> <u>June</u> <u>2004</u>	<u>January</u> <u>July</u> <u>2004</u>	<u>February</u> <u>August</u> <u>2004</u>	<u>March</u> <u>September</u> <u>2004</u>	<u>April</u> <u>October</u> <u>2004</u>	<u>May</u> <u>November</u> <u>2004</u>
Residential: Schedules RD-1 and RD-2	\$0.05877 0.05994	\$0.06451 0.06738	\$0.06502 0.06775	\$0.05663 0.05845	\$0.05653 0.05726	\$0.04921 0.05794
Small General Service: Schedule GD-1	\$0.05888 0.06005	\$0.06463 0.06750	\$0.06514 0.06788	\$0.05674 0.05856	\$0.05664 0.05737	\$0.04930 0.05804
Regular General Service and Outdoor Lighting: Schedules GD-2, GD-4, GD-5 and SD	\$0.06428 0.06887	\$0.06504 0.07729	\$0.06407 0.07593	\$0.07062 N/A	\$0.06334 N/A	\$0.05942 N/A
Large General Service: Schedule GD-3	\$0.06234 0.06680	\$0.06309 0.07497	\$0.06214 0.07364	\$0.06850 N/A	\$0.06143 N/A	\$0.05763 N/A

These rate(s) for Default Service are established through a competitive bidding process, but in no case shall exceed the average monthly market price for electricity, as determined by the MDTE.

Customers will be notified of changes in Default Service rates in advance of their effective dates in accordance with guidelines set forth by the MDTE, as may be amended from time to time. Such notifications will be made in a variety of manners including a toll free number, the Company's website, bill inserts, and bill messages. Notification of rates will be made via the Company's website at www.unitil.com and a toll free number 30 days in advance of the effective date. Default Customers will receive 60 day notification of upcoming rate changes via a bill message and 30 day notification of the new rates via a bill message. All customers will receive a bill insert explaining Default Service in the billing cycle prior to the rate change.

5. Billing

Each Customer receiving Default Service shall receive one bill from the Company, reflecting unbundled charges for their electric service.

6. Initiation of Default Service

Default service may be initiated in any of the following manners:

- A. A Customer who is receiving Generation Service from a Competitive Supplier notifies the Company that he wishes to terminate such service and receive Default Service. In this instance, Default Service shall be initiated within two (2) business days of such

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notification for residential Customers. For other Customers, Default Service shall be initiated concurrent with the Customer's next scheduled meter read date, provided that the Customer has provided such notification to the Company two (2) or more business days before the next scheduled meter read date, in accordance with the Company's Terms and Conditions for Competitive Suppliers. If the Customer provided such notification fewer than two (2) days before the Customer's next scheduled meter read date, Default Service shall be initiated concurrent with the Customer's subsequent scheduled meter read date;

- B. A Competitive Supplier notifies the Company that it shall terminate Generation Service to a Customer. In this instance, Default Service shall be initiated for the Customer concurrent with the Customer's next scheduled meter read date, provided that the notice of termination of Generation Service is received by the Company two (2) or more business days before the next scheduled meter read date, in accordance with the Company's Terms and Conditions for Competitive Suppliers. If the notice of termination is received fewer than two (2) days before the Customer's next scheduled meter read date, Default Service shall be initiated concurrent with the Customer's subsequent scheduled meter read date;
- C. A Competitive Supplier ceases to provide Generation Service to a Customer, without notification to the Company. In this instance, Default Service to the Customer shall be initiated immediately upon the cessation of Generation Service;
- D. A Customer taking Standard Offer Service has not chosen affirmatively a Competitive Supplier at the end of the term of Standard Offer Service.

7. Termination of Default Service

Default Service may be terminated by a Customer concurrent with the Customer's next scheduled meter read date provided that notice of initiation of Generation Service by a Competitive Supplier is received by the Company two (2) or more business days before the next scheduled meter read date, in accordance with the Company's Terms and Conditions for Competitive Suppliers.

If the notice of initiation of Generation Service by the Competitive Supplier is received by the Company fewer than two days before the Customer's next scheduled meter read date, Default Service shall be terminated concurrent with the Customer's subsequent scheduled meter read date.

There shall be no fee for terminating Default Service.

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8. Reconciliation of Default Service Costs

At the end of each calendar year, the Company shall reconcile recoveries with the cost of Default Service pursuant to the Company's Default Service Adjustment - Schedule DSA, MDTE No. 101. Effective December 1, 2002, Default Service costs include:

- 1) Supplier Costs: The costs billed to FG&E by its Default Service providers plus the cost of Renewable Energy Certificates purchased for Default Service in compliance with 225 CMR 14.00 – Renewable Energy Portfolio Standard. Renewable Energy Certificates are the title or claim for the generation attributes associated with a Renewable Generator that is compliant with the definition of a New Renewable Generation Source as found in 225 CMR 14.00 – Renewable Energy Portfolio Standard.

- 2) Cost of Working Capital, calculated as follows,

$\text{Cost of Working Capital} = \text{Working Capital Requirement} * \text{Tax Adjusted Cost of Capital},$

where:

$\text{Working Capital Requirement} = \text{Supplier Costs} * \text{Number of Days Lag}/365$

Number of Days Lag is the number of days lag to calculate the purchased power working capital requirement as defined in the Company's most recent Lead Lag Study approved by the Department,

$\text{Tax Adjusted Cost of Capital} = \text{Cost of Debt} + (\text{Cost of Equity}/(1-\text{Effective Tax Rate}))$

where:

The Cost of Debt is the debt component of the rate of return as approved by the Department in the Company's most recent base rate case,

The Cost of Equity is the equity component of the rate of return as approved by the Department in the Company's most recent base rate case, and

The Effective Tax Rate is the combined effective state and federal income tax rate;

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3) Bad Debt Costs, calculated as follows,

$$\text{Bad Debt Costs} = \text{Bad Debt Expense} * \text{Allocation Factor}$$

where:

Bad Debt Expense are test year bad debt expense as approved by the Department in the Company's most recent base rate case,

The Allocation Factor as approved by the Department in the Company's reconciliation filing. Such allocation factor shall be based on a percentage of actual account write-offs recorded and tracked for the DS billing components to total write-offs.

Fitchburg Gas and Electric Light Company
Summary of Proposed Default Service Charges
June 2004 - November 2004

Variable Monthly Pricing Option Charges, \$/kWh by Rate Schedule

	<u>RD-1</u>	<u>RD-2</u>	<u>GD-1</u>	<u>GD-2</u>	<u>GD-3</u>	<u>GD-4</u>	<u>GD-5</u>	<u>SD</u>
June 2004	\$0.05994	\$0.05994	\$0.06005	\$0.06887	\$0.06680	\$0.06887	\$0.06887	\$0.06887
July 2004	\$0.06738	\$0.06738	\$0.06750	\$0.07729	\$0.07497	\$0.07729	\$0.07729	\$0.07729
August 2004	\$0.06775	\$0.06775	\$0.06788	\$0.07593	\$0.07364	\$0.07593	\$0.07593	\$0.07593
September 2004	\$0.05845	\$0.05845	\$0.05856	N/A	N/A	N/A	N/A	N/A
October 2004	\$0.05726	\$0.05726	\$0.05737	N/A	N/A	N/A	N/A	N/A
November 2004	\$0.05794	\$0.05794	\$0.05804	N/A	N/A	N/A	N/A	N/A

Fixed Pricing Option Charges, \$/kWh

June 2004 - November 2004	\$0.06186	\$0.06186	\$0.06198	\$0.07420	\$0.07180	\$0.07420	\$0.07420	\$0.07420
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Fitchburg Gas and Electric Light Company
Default Service
Development of Fixed Pricing Option Charges
for the period June 2004 - November 2004

REDACTED VERSION

<u>Monthly Wholesale Pricing, \$/kWh</u>							
line		<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>
(1)	Residential and Small General						
(2)	Regular and Large General, OL				N/A	N/A	N/A
(3)	Renewable Energy Credits	\$0.00068	\$0.00068	\$0.00068	\$0.00068	\$0.00068	\$0.00068

Variable Monthly Pricing Option Charges, \$/kWh (including RPS Compliance)

	<u>Distribution Losses</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>
(4)	Residential	\$0.05994	\$0.06738	\$0.06775	\$0.05845	\$0.05726	\$0.05794
(5)	Small General	\$0.06005	\$0.06750	\$0.06788	\$0.05856	\$0.05737	\$0.05804
(6)	Regular General / Outdoor Lighting	\$0.06887	\$0.07729	\$0.07593	N/A	N/A	N/A
(7)	Large General	\$0.06680	\$0.07497	\$0.07364	N/A	N/A	N/A

Default Service Percentage of Solicitation kWh Sales by Month

	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>Total</u>
(8)	Residential	14.8%	18.0%	19.7%	17.4%	14.7%	15.3%
(9)	Small General	14.8%	18.0%	19.7%	17.4%	14.7%	15.3%
(10)	Regular General / Outdoor Lighting	31.0%	33.4%	35.6%	N/A	N/A	N/A
(11)	Large General	33.3%	33.3%	33.3%	N/A	N/A	N/A

Fixed Pricing Option Charges for June 2004 - November 2004

	<u>Total</u>
(12)	Residential \$0.06186
(13)	Small General \$0.06198
(14)	Regular General / Outdoor Lighting \$0.07420
(15)	Large General \$0.07180

Notes:

Line 1, monthly wholesale pricing for Default Service for Schedules RD-1, RD-2, GD-1
Line 2, monthly wholesale pricing for Default Service for Schedules GD-2, GD-3, GD-4, GD-5, SD
Line 3, estimated cost of Renewable Energy Certificates that comply with the Renewable Energy Portfolio Standards apply to 1.5% of load in 2004.
Lines 4-7, retail rates based on variable monthly wholesale price adjusted to account for distribution losses.
Lines 8-11, percentage weighting of kWh sales forecast by class for each month in the rate calculation period.
Lines 12-15, weighted average of monthly prices in lines 3-6 using monthly kWh percentages in lines 7-10 for each rate class.
The Residential Class includes Schedules RD-1 and RD-2.
The Small General class includes Schedule GD-1.
The Regular General / Outdoor Lighting classes include Schedules GD-2, GD-4, GD-5 and SD.
The Large General Class includes Schedule GD-3.

kWh sales forecast for Default Service

	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>Total</u>
Residential and Small General	4,510,232	5,483,287	6,002,061	5,288,762	4,477,706	4,642,586	30,404,634
Regular General / Outdoor Lighting	2,389,826	2,574,432	2,744,418	N/A	N/A	N/A	7,708,677
Large General	1,939,112	1,939,112	1,939,112	N/A	N/A	N/A	5,817,336

Fitchburg Gas and Electric Light Company
Default Service Typical Bill Analysis - April 2004 Default Service Rate Filing
Impact on RD-1 Rate Customers

	Average Monthly kWh	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
	125	\$18.94	\$19.28	\$0.34	1.8%
	150	\$22.12	\$22.53	\$0.40	1.8%
	500	\$66.70	\$68.05	\$1.35	2.0%
	750	\$98.54	\$100.56	\$2.02	2.0%
	1000	\$130.38	\$133.07	\$2.69	2.1%
	1250	\$162.22	\$165.58	\$3.36	2.1%
	1500	\$194.06	\$198.10	\$4.04	2.1%
	2000	\$257.74	\$263.12	\$5.38	2.1%

Present Rates - Effective 1/1/2004:				Proposed Rates - Effective 6/1/2004:			
		RD-1				RD-1	
<u>Delivery Charges:</u>				<u>Delivery Charges:</u>			
Customer Charge		\$3.02		Customer Charge		\$3.02	
		kWh				kWh	
Internal Transmission		\$0.00236		Internal Transmission		\$0.00236	
External Transmission		<u>\$0.00308</u>		External Transmission		<u>\$0.00308</u>	
	Transmission Subtotal	\$0.00544			Transmission Subtotal	\$0.00544	
Distribution		\$0.04174		Distribution		\$0.04174	
Seabrook Amortization Surcharge		<u>\$0.00819</u>		Seabrook Amortization Surcharge		<u>\$0.00819</u>	
	Distribution Subtotal	\$0.04993			Distribution Subtotal	\$0.04993	
Energy Efficiency Charge		\$0.00250		Energy Efficiency Charge		\$0.00250	
Renewable Resources Charge		\$0.00050		Renewable Resources Charge		\$0.00050	
Default Service Adjustment		\$0.00000		Default Service Adjustment		\$0.00000	
Transition Charge		\$0.00982		Transition Charge		\$0.00982	
<u>Supplier Charges:</u>				<u>Supplier Charges:</u>			
Generation Charge*		\$0.05917		Generation Charge*		\$0.06186	
	Total	\$0.12736			Total	\$0.13005	

* Default Service, Fixed

Fitchburg Gas and Electric Light Company
Default Service Typical Bill Analysis - April 2004 Default Service Rate Filing
Impact on RD-2 Rate Customers

	Average Monthly kWh	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
	125	\$14.31	\$14.64	\$0.34	2.4%
	150	\$16.79	\$17.20	\$0.40	2.4%
	500	\$51.62	\$52.96	\$1.35	2.6%
	750	\$76.49	\$78.51	\$2.02	2.6%
	1,000	\$101.36	\$104.05	\$2.69	2.7%
	1,250	\$126.23	\$129.60	\$3.36	2.7%
	1,500	\$151.11	\$155.14	\$4.04	2.7%
	2,000	\$200.85	\$206.23	\$5.38	2.7%

Present Rates - Effective 1/1/2004:			Proposed Rates - Effective 6/1/2004:		
		RD-2			RD-2
<u>Delivery Charges:</u>			<u>Delivery Charges:</u>		
Customer Charge		\$1.87	Customer Charge		\$1.87
		kWh			kWh
Internal Transmission		\$0.00236	Internal Transmission		\$0.00236
External Transmission		<u>\$0.00308</u>	External Transmission		<u>\$0.00308</u>
	Transmission Subtotal	\$0.00544		Transmission Subtotal	\$0.00544
Distribution		\$0.01714	Distribution		\$0.01714
Seabrook Amortization Surcharge		<u>\$0.00492</u>	Seabrook Amortization Surcharge		<u>\$0.00492</u>
	Distribution Subtotal	\$0.02206		Distribution Subtotal	\$0.02206
Energy Efficiency Charge		\$0.00250	Energy Efficiency Charge		\$0.00250
Renewable Resources Charge		\$0.00050	Renewable Resources Charge		\$0.00050
Default Service Adjustment		\$0.00000	Default Service Adjustment		\$0.00000
Transition Charge		\$0.00982	Transition Charge		\$0.00982
<u>Supplier Charges:</u>			<u>Supplier Charges:</u>		
Generation Charge*		\$0.05917	Generation Charge*		\$0.06186
	Total	\$0.09949		Total	\$0.10218

* Default Service, Fixed
Rate RD-2 customers are automatically placed on the lower of Standard Offer Service or Default Service pricing.

**Fitchburg Gas and Electric Light Company
Default Service Typical Bill Analysis - April 2004 Default Service Rate Filing
Impact on GD-1 Rate Customers**

	Average Monthly kWh	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
	50	\$13.30	\$13.43	\$0.13	1.0%
	100	\$19.76	\$20.03	\$0.27	1.4%
	200	\$32.69	\$33.23	\$0.54	1.7%
	300	\$45.62	\$46.43	\$0.81	1.8%
	400	\$58.55	\$59.63	\$1.08	1.8%
	500	\$71.49	\$72.84	\$1.35	1.9%
	750	\$103.81	\$105.84	\$2.02	2.0%
	1000	\$136.14	\$138.84	\$2.70	2.0%

Present Rates - Effective 1/1/2004:		GD-1	Proposed Rates - Effective 6/1/2004:		GD-1
<u>Delivery Charges:</u>			<u>Delivery Charges:</u>		
Customer Charge		\$6.83	Customer Charge		\$6.83
		<u>kWh</u>			<u>kWh</u>
Internal Transmission		\$0.00233	Internal Transmission		\$0.00233
External Transmission		<u>\$0.00308</u>	External Transmission		<u>\$0.00308</u>
	Transmission Subtotal	\$0.00541		Transmission Subtotal	\$0.00541
Distribution		\$0.04248	Distribution		\$0.04248
Seabrook Amortization Surcharge		<u>\$0.00932</u>	Seabrook Amortization Surcharge		<u>\$0.00932</u>
	Distribution Subtotal	\$0.05180		Distribution Subtotal	\$0.05180
Energy Efficiency Charge		\$0.00250	Energy Efficiency Charge		\$0.00250
Renewable Resources Charge		\$0.00050	Renewable Resources Charge		\$0.00050
Default Service Adjustment		\$0.00000	Default Service Adjustment		\$0.00000
Transition Charge		\$0.00982	Transition Charge		\$0.00982
<u>Supplier Charges:</u>			<u>Supplier Charges:</u>		
Generation Charge*		\$0.05928	Generation Charge*		\$0.06198
	Total	\$0.12931		Total	\$0.13201

* Default Service, Fixed

Fitchburg Gas and Electric Light Company
Default Service Typical Bill Analysis - April 2004 Default Service Rate Filing
Impact on GD-2 Rate Customers - 20% Load Factor

	Average Monthly kW		Average Monthly kWh¹		Present Rates Total Revenue		Proposed Rates Total Revenue		Total Difference		% Total Difference	
	10		1,460		\$234.20		\$248.00		\$13.80		5.9%	
	20		2,920		\$461.57		\$489.17		\$27.59		6.0%	
	50		7,300		\$1,143.69		\$1,212.67		\$68.99		6.0%	
	75		10,950		\$1,712.12		\$1,815.59		\$103.48		6.0%	
	100		14,600		\$2,280.55		\$2,418.52		\$137.97		6.0%	
	125		18,250		\$2,848.98		\$3,021.44		\$172.46		6.1%	
	150		21,900		\$3,417.40		\$3,624.36		\$206.96		6.1%	

Present Rates - Effective 3/1/2004:				Proposed Rates - Effective 6/1/2004:			
GD-2				GD-2			
<u>Delivery Charges:</u>				<u>Delivery Charges:</u>			
Customer Charge		\$6.83		Customer Charge		\$6.83	
	<u>kW</u>	<u>kWh</u>			<u>kW</u>	<u>kWh</u>	
Internal Transmission	\$0.29	\$0.00112		Internal Transmission	\$0.29	\$0.00112	
External Transmission	<u>\$0.00</u>	<u>\$0.00308</u>		External Transmission	<u>\$0.00</u>	<u>\$0.00308</u>	
Transmission Subtotal	\$0.29	\$0.00420		Transmission Subtotal	\$0.29	\$0.00420	
Distribution	\$5.94	\$0.01419		Distribution	\$5.94	\$0.01419	
Seabrook Amortization Surcharge	<u>\$0.00</u>	<u>\$0.00932</u>		Seabrook Amortization Surcharge	<u>\$0.00</u>	<u>\$0.00932</u>	
Distribution Subtotal	\$5.94	\$0.02351		Distribution Subtotal	\$5.94	\$0.02351	
Energy Efficiency Charge		\$0.00250		Energy Efficiency Charge		\$0.00250	
Renewable Resources Charge		\$0.00050		Renewable Resources Charge		\$0.00050	
Default Service Adjustment		\$0.00000		Default Service Adjustment		\$0.00000	
Transition Charge	\$2.57	\$0.00000		Transition Charge	\$2.57	\$0.00000	
<u>Supplier Charges:</u>				<u>Supplier Charges:</u>			
Generation Charge*		\$0.06475		Generation Charge*		\$0.07420	
Totals	\$8.80	\$0.09546		Totals	\$8.80	\$0.10491	

1. Assumes a monthly load factor of 20%

* Default Service, Fixed

**Fitchburg Gas and Electric Light Company
Default Service Typical Bill Analysis - April 2004 Default Service Rate Filing
Impact on GD-2 Rate Customers - 35% Load Factor**

	Average Monthly kW	Average Monthly kWh¹	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
	10	2,555	\$338.73	\$362.88	\$24.14	7.1%
	20	5,110	\$670.63	\$718.92	\$48.29	7.2%
	50	12,775	\$1,666.33	\$1,787.06	\$120.72	7.2%
	75	19,163	\$2,496.08	\$2,677.17	\$181.09	7.3%
	100	25,550	\$3,325.83	\$3,567.28	\$241.45	7.3%
	125	31,938	\$4,155.58	\$4,457.39	\$301.81	7.3%
	150	38,325	\$4,985.33	\$5,347.51	\$362.17	7.3%

Present Rates - Effective 3/1/2004:				Proposed Rates - Effective 6/1/2004:			
GD-2				GD-2			
<u>Delivery Charges:</u>				<u>Delivery Charges:</u>			
Customer Charge		\$6.83		Customer Charge		\$6.83	
	kW	kWh			kW	kWh	
Internal Transmission	\$0.29	\$0.00112		Internal Transmission	\$0.29	\$0.00112	
External Transmission	<u>\$0.00</u>	<u>\$0.00308</u>		External Transmission	<u>\$0.00</u>	<u>\$0.00308</u>	
Transmission Subtotal	\$0.29	\$0.00420		Transmission Subtotal	\$0.29	\$0.00420	
Distribution	\$5.94	\$0.01419		Distribution	\$5.94	\$0.01419	
Seabrook Amortization Surcharge	<u>\$0.00</u>	<u>\$0.00932</u>		Seabrook Amortization Surcharge	<u>\$0.00</u>	<u>\$0.00932</u>	
Distribution Subtotal	\$5.94	\$0.02351		Distribution Subtotal	\$5.94	\$0.02351	
Energy Efficiency Charge		\$0.00250		Energy Efficiency Charge		\$0.00250	
Renewable Resources Charge		\$0.00050		Renewable Resources Charge		\$0.00050	
Default Service Adjustment		\$0.00000		Default Service Adjustment		\$0.00000	
Transition Charge	\$2.57	\$0.00000		Transition Charge	\$2.57	\$0.00000	
<u>Supplier Charges:</u>				<u>Supplier Charges:</u>			
Generation Charge*		\$0.06475		Generation Charge*		\$0.07420	
Totals	\$8.80	\$0.09546		Totals	\$8.80	\$0.10491	

1. Assumes a monthly load factor of 35%

* Default Service, Fixed

Fitchburg Gas and Electric Light Company
Default Service Typical Bill Analysis - April 2004 Default Service Rate Filing
Impact on GD-2 Rate Customers - 50% Load Factor

	Average Monthly kW	Average Monthly kWh¹	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
10		3,650	\$443.26	\$477.75	\$34.49	7.8%
20		7,300	\$879.69	\$948.67	\$68.99	7.8%
50		18,250	\$2,188.98	\$2,361.44	\$172.46	7.9%
75		27,375	\$3,280.05	\$3,538.74	\$258.69	7.9%
100		36,500	\$4,371.12	\$4,716.05	\$344.93	7.9%
125		45,625	\$5,462.19	\$5,893.35	\$431.16	7.9%
150		54,750	\$6,553.27	\$7,070.65	\$517.39	7.9%

Present Rates - Effective 3/1/2004:			GD-2	Proposed Rates - Effective 6/1/2004:			GD-2
<u>Delivery Charges:</u>				<u>Delivery Charges:</u>			
Customer Charge			\$6.83	Customer Charge			\$6.83
	<u>kW</u>		<u>kWh</u>		<u>kW</u>		<u>kWh</u>
Internal Transmission	\$0.29		\$0.00112	Internal Transmission	\$0.29		\$0.00112
External Transmission	<u>\$0.00</u>		<u>\$0.00308</u>	External Transmission	<u>\$0.00</u>		<u>\$0.00308</u>
Transmission Subtotal	\$0.29		\$0.00420	Transmission Subtotal	\$0.29		\$0.00420
Distribution	\$5.94		\$0.01419	Distribution	\$5.94		\$0.01419
Seabrook Amortization Surcharge	<u>\$0.00</u>		<u>\$0.00932</u>	Seabrook Amortization Surcharge	<u>\$0.00</u>		<u>\$0.00932</u>
Distribution Subtotal	\$5.94		\$0.02351	Distribution Subtotal	\$5.94		\$0.02351
Energy Efficiency Charge			\$0.00250	Energy Efficiency Charge			\$0.00250
Renewable Resources Charge			\$0.00050	Renewable Resources Charge			\$0.00050
Default Service Adjustment			\$0.00000	Default Service Adjustment			\$0.00000
Transition Charge	\$2.57		\$0.00000	Transition Charge	\$2.57		\$0.00000
<u>Supplier Charges:</u>				<u>Supplier Charges:</u>			
Generation Charge*			\$0.06475	Generation Charge*			\$0.07420
Totals	\$8.80		\$0.09546	Totals	\$8.80		\$0.10491

1. Assumes a monthly load factor of 50%

* Default Service, Fixed

Fitchburg Gas and Electric Light Company
Default Service Typical Bill Analysis - April 2004 Default Service Rate Filing
Impact on GD-3 Rate Customers - 40% Load Factor and 43% On Peak Energy Usage

	Average Monthly kVa	Average On Peak kWh ¹	Average Off Peak kWh ¹	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
	200	25,112	33,288	\$6,786.06	\$7,328.01	\$541.95	8.0%
	400	50,224	66,576	\$13,072.11	\$14,156.02	\$1,083.90	8.3%
	600	75,336	99,864	\$19,358.17	\$20,984.03	\$1,625.86	8.4%
	800	100,448	133,152	\$25,644.23	\$27,812.03	\$2,167.81	8.5%
	1,000	125,560	166,440	\$31,930.28	\$34,640.04	\$2,709.76	8.5%
	1,500	188,340	249,660	\$47,645.42	\$51,710.06	\$4,064.64	8.5%
	2,000	251,120	332,880	\$63,360.57	\$68,780.09	\$5,419.52	8.6%
	2,500	313,900	416,100	\$79,075.71	\$85,850.11	\$6,774.40	8.6%
	3,000	376,680	499,320	\$94,790.85	\$102,920.13	\$8,129.28	8.6%

Present Rates - Effective 3/1/2004:				Proposed Rates - Effective 6/1/2004:			
GD-3				GD-3			
<u>Delivery Charges:</u>				<u>Delivery Charges:</u>			
Customer Charge		\$500.00		Customer Charge		\$500.00	
	<u>All kVa</u>	<u>kWh</u>			<u>All kVa</u>	<u>kWh</u>	
Internal Transmission	\$0.21	\$0.00133	On Peak	Internal Transmission	\$0.21	\$0.00133	On Peak
		\$0.00064	Off Peak			\$0.00064	Off Peak
External Transmission	\$0.00	<u>\$0.00308</u>	All	External Transmission	\$0.00	<u>\$0.00308</u>	All
Transmission Subtotals	\$0.21	\$0.00441	On Peak	Transmission Subtotals	\$0.21	\$0.00441	On Peak
		\$0.00372	Off Peak			\$0.00372	Off Peak
Distribution	\$2.95	\$0.01225	On Peak	Distribution	\$2.95	\$0.01225	On Peak
		\$0.00275	Off Peak			\$0.00275	Off Peak
Seabrook Amortization Surcharge	\$0.00	<u>\$0.00710</u>	All	Seabrook Amortization Surcharge	\$0.00	<u>\$0.00710</u>	All
Distribution Subtotals	\$2.95	\$0.01935	On Peak	Distribution Subtotals	\$2.95	\$0.01935	On Peak
		\$0.00985	Off Peak			\$0.00985	Off Peak
Energy Efficiency Charge		\$0.00250	All	Energy Efficiency Charge		\$0.00250	All
Renewable Resources Charge		\$0.00050	All	Renewable Resources Charge		\$0.00050	All
Default Service Adjustment		\$0.00000	All	Default Service Adjustment		\$0.00000	All
Transition Charge	\$3.83	\$0.00053	On Peak	Transition Charge	\$3.83	\$0.00053	On Peak
		\$0.00000	Off Peak			\$0.00000	Off Peak
<u>Supplier Charges:</u>				<u>Supplier Charges:</u>			
Generation Charge*		\$0.06252	All	Generation Charge*		\$0.07180	All
Totals	\$6.99	\$0.08981	On Peak	Totals	\$6.99	\$0.09909	On Peak
		\$0.07909	Off Peak			\$0.08837	Off Peak

1. Assumes a 40% monthly load factor and 43% On Peak Energy Usage

* Default Service, Fixed

Fitchburg Gas and Electric Light Company
Default Service Typical Bill Analysis - April 2004 Default Service Rate Filing
Impact on GD-3 Rate Customers - 40% Load Factor and 48% On Peak Energy Usage

	Average Monthly kVa	Average On Peak kWh¹	Average Off Peak kWh¹	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
200		28,032	30,368	\$6,817.36	\$7,359.31	\$541.95	7.9%
400		56,064	60,736	\$13,134.72	\$14,218.62	\$1,083.90	8.3%
600		84,096	91,104	\$19,452.08	\$21,077.93	\$1,625.86	8.4%
800		112,128	121,472	\$25,769.44	\$27,937.24	\$2,167.81	8.4%
1,000		140,160	151,840	\$32,086.80	\$34,796.56	\$2,709.76	8.4%
1,500		210,240	227,760	\$47,880.19	\$51,944.83	\$4,064.64	8.5%
2,000		280,320	303,680	\$63,673.59	\$69,093.11	\$5,419.52	8.5%
2,500		350,400	379,600	\$79,466.99	\$86,241.39	\$6,774.40	8.5%
3,000		420,480	455,520	\$95,260.39	\$103,389.67	\$8,129.28	8.5%

Present Rates - Effective 3/1/2004:				Proposed Rates - Effective 6/1/2004:			
GD-3				GD-3			
<u>Delivery Charges:</u>				<u>Delivery Charges:</u>			
Customer Charge		\$500.00		Customer Charge		\$500.00	
	<u>All kVA</u>	<u>kWh</u>			<u>All kVA</u>	<u>kWh</u>	
Internal Transmission	\$0.21	\$0.00133	On Peak	Internal Transmission	\$0.21	\$0.00133	On Peak
		\$0.00064	Off Peak			\$0.00064	Off Peak
External Transmission	\$0.00	\$0.00308	All	External Transmission	\$0.00	\$0.00308	All
Transmission Subtotals	\$0.21	\$0.00441	On Peak	Transmission Subtotals	\$0.21	\$0.00441	On Peak
		\$0.00372	Off Peak			\$0.00372	Off Peak
Distribution	\$2.95	\$0.01225	On Peak	Distribution	\$2.95	\$0.01225	On Peak
		\$0.00275	Off Peak			\$0.00275	Off Peak
Seabrook Amortization Surcharge	\$0.00	\$0.00710	All	Seabrook Amortization Surcharge	\$0.00	\$0.00710	All
Distribution Subtotals	\$2.95	\$0.01935	On Peak	Distribution Subtotals	\$2.95	\$0.01935	On Peak
		\$0.00985	Off Peak			\$0.00985	Off Peak
Energy Efficiency Charge		\$0.00250	All	Energy Efficiency Charge		\$0.00250	All
Renewable Resources Charge		\$0.00050	All	Renewable Resources Charge		\$0.00050	All
Default Service Adjustment		\$0.00000	All	Default Service Adjustment		\$0.00000	All
Transition Charge	\$3.83	\$0.00053	On Peak	Transition Charge	\$3.83	\$0.00053	On Peak
		\$0.00000	Off Peak			\$0.00000	Off Peak
<u>Supplier Charges:</u>				<u>Supplier Charges:</u>			
Generation Charge*		\$0.06252	All	Generation Charge*		\$0.07180	All
Totals	\$6.99	\$0.08981	On Peak	Totals	\$6.99	\$0.09909	On Peak
		\$0.07909	Off Peak			\$0.08837	Off Peak

1. Assumes a 40% monthly load factor and 48% On Peak Energy Usage

* Default Service, Fixed

Fitchburg Gas and Electric Light Company
Default Service Typical Bill Analysis - April 2004 Default Service Rate Filing
Impact on GD-3 Rate Customers - 40% Load Factor and 60% On Peak Energy Usage

	Average Monthly kVa	Average On Peak kWh¹	Average Off Peak kWh¹	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
200		35,040	23,360	\$6,892.48	\$7,434.44	\$541.95	7.9%
400		70,080	46,720	\$13,284.97	\$14,368.87	\$1,083.90	8.2%
600		105,120	70,080	\$19,677.45	\$21,303.31	\$1,625.86	8.3%
800		140,160	93,440	\$26,069.94	\$28,237.75	\$2,167.81	8.3%
1,000		175,200	116,800	\$32,462.42	\$35,172.18	\$2,709.76	8.3%
1,500		262,800	175,200	\$48,443.64	\$52,508.28	\$4,064.64	8.4%
2,000		350,400	233,600	\$64,424.85	\$69,844.37	\$5,419.52	8.4%
2,500		438,000	292,000	\$80,406.06	\$87,180.46	\$6,774.40	8.4%
3,000		525,600	350,400	\$96,387.27	\$104,516.55	\$8,129.28	8.4%

Present Rates - Effective 3/1/2004:				Proposed Rates - Effective 6/1/2004:			
GD-3				GD-3			
<u>Delivery Charges:</u>				<u>Delivery Charges:</u>			
Customer Charge		\$500.00		Customer Charge		\$500.00	
	<u>All kVa</u>	<u>kWh</u>			<u>All kVa</u>	<u>kWh</u>	
Internal Transmission	\$0.21	\$0.00133	On Peak	Internal Transmission	\$0.21	\$0.00133	On Peak
		\$0.00064	Off Peak			\$0.00064	Off Peak
External Transmission	\$0.00	\$0.00308	All	External Transmission	\$0.00	\$0.00308	All
Transmission Subtotals	\$0.21	\$0.00441	On Peak	Transmission Subtotals	\$0.21	\$0.00441	On Peak
		\$0.00372	Off Peak			\$0.00372	Off Peak
Distribution	\$2.95	\$0.01225	On Peak	Distribution	\$2.95	\$0.01225	On Peak
		\$0.00275	Off Peak			\$0.00275	Off Peak
Seabrook Amortization Surcharge	\$0.00	\$0.00710	All	Seabrook Amortization Surcharge	\$0.00	\$0.00710	All
Distribution Subtotals	\$2.95	\$0.01935	On Peak	Distribution Subtotals	\$2.95	\$0.01935	On Peak
		\$0.00985	Off Peak			\$0.00985	Off Peak
Energy Efficiency Charge		\$0.00250	All	Energy Efficiency Charge		\$0.00250	All
Renewable Resources Charge		\$0.00050	All	Renewable Resources Charge		\$0.00050	All
Default Service Adjustment		\$0.00000	All	Default Service Adjustment		\$0.00000	All
Transition Charge	\$3.83	\$0.00053	On Peak	Transition Charge	\$3.83	\$0.00053	On Peak
		\$0.00000	Off Peak			\$0.00000	Off Peak
<u>Supplier Charges:</u>				<u>Supplier Charges:</u>			
Generation Charge*		\$0.06252	All	Generation Charge*		\$0.07180	All
Totals	\$6.99	\$0.08981	On Peak	Totals	\$6.99	\$0.09909	On Peak
		\$0.07909	Off Peak			\$0.08837	Off Peak

1. Assumes a 40% monthly load factor and 60% On Peak Energy Usage

* Default Service, Fixed

Fitchburg Gas and Electric Light Company
Default Service Typical Bill Analysis - April 2004 Default Service Rate Filing
Impact on GD-3 Rate Customers - 57% Load Factor and 43% On Peak Energy Usage

	Average Monthly kVa	Average On Peak kWh¹	Average Off Peak kWh¹	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
200		35,785	47,435	\$8,863.48	\$9,635.76	\$772.28	8.7%
400		71,569	94,871	\$17,226.96	\$18,771.52	\$1,544.56	9.0%
600		107,354	142,306	\$25,590.44	\$27,907.29	\$2,316.84	9.1%
800		143,138	189,742	\$33,953.92	\$37,043.05	\$3,089.13	9.1%
1,000		178,923	237,177	\$42,317.40	\$46,178.81	\$3,861.41	9.1%
1,500		268,385	355,766	\$63,226.11	\$69,018.22	\$5,792.11	9.2%
2,000		357,846	474,354	\$84,134.81	\$91,857.62	\$7,722.82	9.2%
2,500		447,308	592,943	\$105,043.51	\$114,697.03	\$9,653.52	9.2%
3,000		536,769	711,531	\$125,952.21	\$137,536.43	\$11,584.22	9.2%

Present Rates - Effective 3/1/2004:				Proposed Rates - Effective 6/1/2004:			
GD-3				GD-3			
<u>Delivery Charges:</u>				<u>Delivery Charges:</u>			
Customer Charge		\$500.00		Customer Charge		\$500.00	
	<u>All kVA</u>	<u>kWh</u>			<u>All kVA</u>	<u>kWh</u>	
Internal Transmission	\$0.21	\$0.00133	On Peak	Internal Transmission	\$0.21	\$0.00133	On Peak
		\$0.00064	Off Peak			\$0.00064	Off Peak
External Transmission	\$0.00	<u>\$0.00308</u>	All	External Transmission	\$0.00	<u>\$0.00308</u>	All
Transmission Subtotals	<u>\$0.21</u>	\$0.00441	On Peak	Transmission Subtotals	<u>\$0.21</u>	\$0.00441	On Peak
		\$0.00372	Off Peak			\$0.00372	Off Peak
Distribution	\$2.95	\$0.01225	On Peak	Distribution	\$2.95	\$0.01225	On Peak
		\$0.00275	Off Peak			\$0.00275	Off Peak
Seabrook Amortization Surcharge	\$0.00	<u>\$0.00710</u>	All	Seabrook Amortization Surcharge	\$0.00	<u>\$0.00710</u>	All
Distribution Subtotals	<u>\$2.95</u>	\$0.01935	On Peak	Distribution Subtotals	<u>\$2.95</u>	\$0.01935	On Peak
		\$0.00985	Off Peak			\$0.00985	Off Peak
Energy Efficiency Charge		\$0.00250	All	Energy Efficiency Charge		\$0.00250	All
Renewable Resources Charge		\$0.00050	All	Renewable Resources Charge		\$0.00050	All
Default Service Adjustment		\$0.00000	All	Default Service Adjustment		\$0.00000	All
Transition Charge	\$3.83	\$0.00053	On Peak	Transition Charge	\$3.83	\$0.00053	On Peak
		\$0.00000	Off Peak			\$0.00000	Off Peak
<u>Supplier Charges:</u>				<u>Supplier Charges:</u>			
Generation Charge*		\$0.06252	All	Generation Charge*		\$0.07180	All
Totals	\$6.99	\$0.08981	On Peak	Totals	\$6.99	\$0.09909	On Peak
		\$0.07909	Off Peak			\$0.08837	Off Peak

1. Assumes a 57% monthly load factor and 43% On Peak Energy Usage

* Default Service, Fixed

Fitchburg Gas and Electric Light Company
Default Service Typical Bill Analysis - April 2004 Default Service Rate Filing
Impact on GD-3 Rate Customers - 57% Load Factor and 48% On Peak Energy Usage

	Average Monthly kVa	Average On Peak kWh¹	Average Off Peak kWh¹	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
200		39,946	43,274	\$8,908.09	\$9,680.37	\$772.28	8.7%
400		79,891	86,549	\$17,316.17	\$18,860.74	\$1,544.56	8.9%
600		119,837	129,823	\$25,724.26	\$28,041.10	\$2,316.84	9.0%
800		159,782	173,098	\$34,132.35	\$37,221.47	\$3,089.13	9.1%
1,000		199,728	216,372	\$42,540.43	\$46,401.84	\$3,861.41	9.1%
1,500		299,592	324,558	\$63,560.65	\$69,352.76	\$5,792.11	9.1%
2,000		399,456	432,744	\$84,580.87	\$92,303.68	\$7,722.82	9.1%
2,500		499,320	540,930	\$105,601.08	\$115,254.60	\$9,653.52	9.1%
3,000		599,184	649,116	\$126,621.30	\$138,205.52	\$11,584.22	9.1%

Present Rates - Effective 3/1/2004:				Proposed Rates - Effective 6/1/2004:			
GD-3				GD-3			
<u>Delivery Charges:</u>				<u>Delivery Charges:</u>			
Customer Charge		\$500.00		Customer Charge		\$500.00	
	<u>All kVA</u>	<u>kWh</u>			<u>All kVA</u>	<u>kWh</u>	
Internal Transmission	\$0.21	\$0.00133	On Peak	Internal Transmission	\$0.21	\$0.00133	On Peak
		\$0.00064	Off Peak			\$0.00064	Off Peak
External Transmission	\$0.00	\$0.00308	All	External Transmission	\$0.00	\$0.00308	All
Transmission Subtotals	\$0.21	\$0.00441	On Peak	Transmission Subtotals	\$0.21	\$0.00441	On Peak
		\$0.00372	Off Peak			\$0.00372	Off Peak
Distribution	\$2.95	\$0.01225	On Peak	Distribution	\$2.95	\$0.01225	On Peak
		\$0.00275	Off Peak			\$0.00275	Off Peak
Seabrook Amortization Surcharge	\$0.00	\$0.00710	All	Seabrook Amortization Surcharge	\$0.00	\$0.00710	All
Distribution Subtotals	\$2.95	\$0.01935	On Peak	Distribution Subtotals	\$2.95	\$0.01935	On Peak
		\$0.00985	Off Peak			\$0.00985	Off Peak
Energy Efficiency Charge		\$0.00250	All	Energy Efficiency Charge		\$0.00250	All
Renewable Resources Charge		\$0.00050	All	Renewable Resources Charge		\$0.00050	All
Default Service Adjustment		\$0.00000	All	Default Service Adjustment		\$0.00000	All
Transition Charge	\$3.83	\$0.00053	On Peak	Transition Charge	\$3.83	\$0.00053	On Peak
		\$0.00000	Off Peak			\$0.00000	Off Peak
<u>Supplier Charges:</u>				<u>Supplier Charges:</u>			
Generation Charge*		\$0.06252	All	Generation Charge*		\$0.07180	All
Totals	\$6.99	\$0.08981	On Peak	Totals	\$6.99	\$0.09909	On Peak
		\$0.07909	Off Peak			\$0.08837	Off Peak

1. Assumes a 57% monthly load factor and 48% On Peak Energy Usage

* Default Service, Fixed

Fitchburg Gas and Electric Light Company
Default Service Typical Bill Analysis - April 2004 Default Service Rate Filing
Impact on GD-3 Rate Customers - 57% Load Factor and 60% On Peak Energy Usage

	<u>Average Monthly kVa</u>	<u>Average On Peak kWh¹</u>	<u>Average Off Peak kWh¹</u>	<u>Present Rates Total Revenue</u>	<u>Proposed Rates Total Revenue</u>	<u>Total Difference</u>	<u>% Total Difference</u>
200		49,932	33,288	\$9,015.14	\$9,787.42	\$772.28	8.6%
400		99,864	66,576	\$17,530.28	\$19,074.84	\$1,544.56	8.8%
600		149,796	99,864	\$26,045.42	\$28,362.27	\$2,316.84	8.9%
800		199,728	133,152	\$34,560.56	\$37,649.69	\$3,089.13	8.9%
1,000		249,660	166,440	\$43,075.70	\$46,937.11	\$3,861.41	9.0%
1,500		374,490	249,660	\$64,363.56	\$70,155.67	\$5,792.11	9.0%
2,000		499,320	332,880	\$85,651.41	\$93,374.22	\$7,722.82	9.0%
2,500		624,150	416,100	\$106,939.26	\$116,592.78	\$9,653.52	9.0%
3,000		748,980	499,320	\$128,227.11	\$139,811.34	\$11,584.22	9.0%

Present Rates - Effective 3/1/2004:				Proposed Rates - Effective 6/1/2004:			
GD-3				GD-3			
<u>Delivery Charges:</u>				<u>Delivery Charges:</u>			
Customer Charge		\$500.00		Customer Charge		\$500.00	
	<u>All kVA</u>	<u>kWh</u>			<u>All kVA</u>	<u>kWh</u>	
Internal Transmission	\$0.21	\$0.00133	On Peak	Internal Transmission	\$0.21	\$0.00133	On Peak
		\$0.00064	Off Peak			\$0.00064	Off Peak
External Transmission	\$0.00	<u>\$0.00308</u>	All	External Transmission	\$0.00	<u>\$0.00308</u>	All
Transmission Subtotals	\$0.21	\$0.00441	On Peak	Transmission Subtotals	\$0.21	\$0.00441	On Peak
		\$0.00372	Off Peak			\$0.00372	Off Peak
Distribution	\$2.95	\$0.01225	On Peak	Distribution	\$2.95	\$0.01225	On Peak
		\$0.00275	Off Peak			\$0.00275	Off Peak
Seabrook Amortization Surcharge	\$0.00	<u>\$0.00710</u>	All	Seabrook Amortization Surcharge	\$0.00	<u>\$0.00710</u>	All
Distribution Subtotals	\$2.95	\$0.01935	On Peak	Distribution Subtotals	\$2.95	\$0.01935	On Peak
		\$0.00985	Off Peak			\$0.00985	Off Peak
Energy Efficiency Charge		\$0.00250	All	Energy Efficiency Charge		\$0.00250	All
Renewable Resources Charge		\$0.00050	All	Renewable Resources Charge		\$0.00050	All
Default Service Adjustment		\$0.00000	All	Default Service Adjustment		\$0.00000	All
Transition Charge	\$3.83	\$0.00053	On Peak	Transition Charge	\$3.83	\$0.00053	On Peak
		\$0.00000	Off Peak			\$0.00000	Off Peak
<u>Supplier Charges:</u>				<u>Supplier Charges:</u>			
Generation Charge*		\$0.06252	All	Generation Charge*		\$0.07180	All
Totals	\$6.99	\$0.08981	On Peak	Totals	\$6.99	\$0.09909	On Peak
		\$0.07909	Off Peak			\$0.08837	Off Peak

1. Assumes a 57% monthly load factor and 60% On Peak Energy Usage

* Default Service, Fixed

Fitchburg Gas and Electric Light Company
Default Service Typical Bill Analysis - April 2004 Default Service Rate Filing
Impact on GD-3 Rate Customers - 71% Load Factor and 43% On Peak Energy Usage

	Average Monthly kVa	Average On Peak kWh¹	Average Off Peak kWh¹	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
200		44,574	59,086	\$10,574.30	\$11,536.27	\$961.96	9.1%
400		89,148	118,172	\$20,648.60	\$22,572.53	\$1,923.93	9.3%
600		133,721	177,259	\$30,722.90	\$33,608.80	\$2,885.89	9.4%
800		178,295	236,345	\$40,797.20	\$44,645.06	\$3,847.86	9.4%
1,000		222,869	295,431	\$50,871.50	\$55,681.33	\$4,809.82	9.5%
1,500		334,304	443,147	\$76,057.25	\$83,271.99	\$7,214.74	9.5%
2,000		445,738	590,862	\$101,243.01	\$110,862.65	\$9,619.65	9.5%
2,500		557,173	738,578	\$126,428.76	\$138,453.32	\$12,024.56	9.5%
3,000		668,607	886,293	\$151,614.51	\$166,043.98	\$14,429.47	9.5%

Present Rates - Effective 3/1/2004:				Proposed Rates - Effective 6/1/2004:			
GD-3				GD-3			
<u>Delivery Charges:</u>				<u>Delivery Charges:</u>			
Customer Charge		\$500.00		Customer Charge		\$500.00	
	<u>All kVa</u>	<u>kWh</u>			<u>All kVa</u>	<u>kWh</u>	
Internal Transmission	\$0.21	\$0.00133	On Peak	Internal Transmission	\$0.21	\$0.00133	On Peak
		\$0.00064	Off Peak			\$0.00064	Off Peak
External Transmission	\$0.00	<u>\$0.00308</u>	All	External Transmission	\$0.00	<u>\$0.00308</u>	All
Transmission Subtotals	<u>\$0.21</u>	\$0.00441	On Peak	Transmission Subtotals	<u>\$0.21</u>	\$0.00441	On Peak
		\$0.00372	Off Peak			\$0.00372	Off Peak
Distribution	\$2.95	\$0.01225	On Peak	Distribution	\$2.95	\$0.01225	On Peak
		\$0.00275	Off Peak			\$0.00275	Off Peak
Seabrook Amortization Surcharge	\$0.00	<u>\$0.00710</u>	All	Seabrook Amortization Surcharge	\$0.00	<u>\$0.00710</u>	All
Distribution Subtotals	<u>\$2.95</u>	\$0.01935	On Peak	Distribution Subtotals	<u>\$2.95</u>	\$0.01935	On Peak
		\$0.00985	Off Peak			\$0.00985	Off Peak
Energy Efficiency Charge		\$0.00250	All	Energy Efficiency Charge		\$0.00250	All
Renewable Resources Charge		\$0.00050	All	Renewable Resources Charge		\$0.00050	All
Default Service Adjustment		\$0.00000	All	Default Service Adjustment		\$0.00000	All
Transition Charge	\$3.83	\$0.00053	On Peak	Transition Charge	\$3.83	\$0.00053	On Peak
		\$0.00000	Off Peak			\$0.00000	Off Peak
<u>Supplier Charges:</u>				<u>Supplier Charges:</u>			
Generation Charge*		\$0.06252	All	Generation Charge*		\$0.07180	All
Totals	\$6.99	\$0.08981	On Peak	Totals	\$6.99	\$0.09909	On Peak
		\$0.07909	Off Peak			\$0.08837	Off Peak

1. Assumes a 71% monthly load factor and 43% On Peak Energy Usage

* Default Service, Fixed

Fitchburg Gas and Electric Light Company
Default Service Typical Bill Analysis - April 2004 Default Service Rate Filing
Impact on GD-3 Rate Customers - 71% Load Factor and 48% On Peak Energy Usage

	Average Monthly kVa	Average On Peak kWh¹	Average Off Peak kWh¹	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
200		49,757	53,903	\$10,629.86	\$11,591.83	\$961.96	9.0%
400		99,514	107,806	\$20,759.72	\$22,683.65	\$1,923.93	9.3%
600		149,270	161,710	\$30,889.59	\$33,775.48	\$2,885.89	9.3%
800		199,027	215,613	\$41,019.45	\$44,867.31	\$3,847.86	9.4%
1,000		248,784	269,516	\$51,149.31	\$55,959.14	\$4,809.82	9.4%
1,500		373,176	404,274	\$76,473.97	\$83,688.70	\$7,214.74	9.4%
2,000		497,568	539,032	\$101,798.62	\$111,418.27	\$9,619.65	9.4%
2,500		621,960	673,790	\$127,123.28	\$139,147.84	\$12,024.56	9.5%
3,000		746,352	808,548	\$152,447.93	\$166,877.41	\$14,429.47	9.5%

Present Rates - Effective 3/1/2004:				Proposed Rates - Effective 6/1/2004:			
GD-3				GD-3			
<u>Delivery Charges:</u>				<u>Delivery Charges:</u>			
Customer Charge		\$500.00		Customer Charge		\$500.00	
	<u>All kVa</u>	<u>kWh</u>			<u>All kVa</u>	<u>kWh</u>	
Internal Transmission	\$0.21	\$0.00133	On Peak	Internal Transmission	\$0.21	\$0.00133	On Peak
		\$0.00064	Off Peak			\$0.00064	Off Peak
External Transmission	\$0.00	<u>\$0.00308</u>	All	External Transmission	\$0.00	<u>\$0.00308</u>	All
Transmission Subtotals	<u>\$0.21</u>	\$0.00441	On Peak	Transmission Subtotals	<u>\$0.21</u>	\$0.00441	On Peak
		\$0.00372	Off Peak			\$0.00372	Off Peak
Distribution	\$2.95	\$0.01225	On Peak	Distribution	\$2.95	\$0.01225	On Peak
		\$0.00275	Off Peak			\$0.00275	Off Peak
Seabrook Amortization Surcharge	\$0.00	<u>\$0.00710</u>	All	Seabrook Amortization Surcharge	\$0.00	<u>\$0.00710</u>	All
Distribution Subtotals	<u>\$2.95</u>	\$0.01935	On Peak	Distribution Subtotals	<u>\$2.95</u>	\$0.01935	On Peak
		\$0.00985	Off Peak			\$0.00985	Off Peak
Energy Efficiency Charge		\$0.00250	All	Energy Efficiency Charge		\$0.00250	All
Renewable Resources Charge		\$0.00050	All	Renewable Resources Charge		\$0.00050	All
Default Service Adjustment		\$0.00000	All	Default Service Adjustment		\$0.00000	All
Transition Charge	\$3.83	\$0.00053	On Peak	Transition Charge	\$3.83	\$0.00053	On Peak
		\$0.00000	Off Peak			\$0.00000	Off Peak
<u>Supplier Charges:</u>				<u>Supplier Charges:</u>			
Generation Charge*		\$0.06252	All	Generation Charge*		\$0.07180	All
Totals	\$6.99	\$0.08981	On Peak	Totals	\$6.99	\$0.09909	On Peak
		\$0.07909	Off Peak			\$0.08837	Off Peak

1. Assumes a 71% monthly load factor and 48% On Peak Energy Usage

* Default Service, Fixed

Fitchburg Gas and Electric Light Company
Default Service Typical Bill Analysis - April 2004 Default Service Rate Filing
Impact on GD-3 Rate Customers - 71% Load Factor and 60% On Peak Energy Usage

	Average Monthly kVa	Average On Peak kWh¹	Average Off Peak kWh¹	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
	200	62,196	41,464	\$10,763.21	\$11,725.18	\$961.96	8.9%
	400	124,392	82,928	\$21,026.42	\$22,950.35	\$1,923.93	9.2%
	600	186,588	124,392	\$31,289.63	\$34,175.53	\$2,885.89	9.2%
	800	248,784	165,856	\$41,552.84	\$45,400.70	\$3,847.86	9.3%
	1,000	310,980	207,320	\$51,816.05	\$56,625.88	\$4,809.82	9.3%
	1,500	466,470	310,980	\$77,474.08	\$84,688.81	\$7,214.74	9.3%
	2,000	621,960	414,640	\$103,132.11	\$112,751.75	\$9,619.65	9.3%
	2,500	777,450	518,300	\$128,790.13	\$140,814.69	\$12,024.56	9.3%
	3,000	932,940	621,960	\$154,448.16	\$168,877.63	\$14,429.47	9.3%

Present Rates - Effective 3/1/2004:				Proposed Rates - Effective 6/1/2004:			
GD-3				GD-3			
<u>Delivery Charges:</u>				<u>Delivery Charges:</u>			
Customer Charge		\$500.00		Customer Charge		\$500.00	
	<u>All kVA</u>	<u>kWh</u>			<u>All kVA</u>	<u>kWh</u>	
Internal Transmission	\$0.21	\$0.00133	On Peak	Internal Transmission	\$0.21	\$0.00133	On Peak
		\$0.00064	Off Peak			\$0.00064	Off Peak
External Transmission	\$0.00	<u>\$0.00308</u>	All	External Transmission	\$0.00	<u>\$0.00308</u>	All
Transmission Subtotals	<u>\$0.21</u>	\$0.00441	On Peak	Transmission Subtotals	<u>\$0.21</u>	\$0.00441	On Peak
		\$0.00372	Off Peak			\$0.00372	Off Peak
Distribution	\$2.95	\$0.01225	On Peak	Distribution	\$2.95	\$0.01225	On Peak
		\$0.00275	Off Peak			\$0.00275	Off Peak
Seabrook Amortization Surcharge	\$0.00	<u>\$0.00710</u>	All	Seabrook Amortization Surcharge	\$0.00	<u>\$0.00710</u>	All
Distribution Subtotals	<u>\$2.95</u>	\$0.01935	On Peak	Distribution Subtotals	<u>\$2.95</u>	\$0.01935	On Peak
		\$0.00985	Off Peak			\$0.00985	Off Peak
Energy Efficiency Charge		\$0.00250	All	Energy Efficiency Charge		\$0.00250	All
Renewable Resources Charge		\$0.00050	All	Renewable Resources Charge		\$0.00050	All
Default Service Adjustment		\$0.00000	All	Default Service Adjustment		\$0.00000	All
Transition Charge	\$3.83	\$0.00053	On Peak	Transition Charge	\$3.83	\$0.00053	On Peak
		\$0.00000	Off Peak			\$0.00000	Off Peak
<u>Supplier Charges:</u>				<u>Supplier Charges:</u>			
Generation Charge*		\$0.06252	All	Generation Charge*		\$0.07180	All
Totals	\$6.99	\$0.08981	On Peak	Totals	\$6.99	\$0.09909	On Peak
		\$0.07909	Off Peak			\$0.08837	Off Peak

1. Assumes a 71% monthly load factor and 60% On Peak Energy Usage

* Default Service, Fixed

Fitchburg Gas and Electric Light Company
Default Service Typical Bill Analysis - April 2004 Default Service Rate Filing
Impact on GD-4 Rate Customers

	Average Monthly kW	On Peak ¹ Monthly kWh	Off Peak ¹ Monthly kWh	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
10	2,102	2,278	\$515.92	\$557.31	\$41.39	8.0%	
20	4,205	4,555	\$1,025.00	\$1,107.79	\$82.78	8.1%	
50	10,512	11,388	\$2,552.26	\$2,759.22	\$206.95	8.1%	
75	15,768	17,082	\$3,824.98	\$4,135.41	\$310.43	8.1%	
100	21,024	22,776	\$5,097.70	\$5,511.61	\$413.91	8.1%	
125	26,280	28,470	\$6,370.41	\$6,887.80	\$517.39	8.1%	
150	31,536	34,164	\$7,643.13	\$8,264.00	\$620.87	8.1%	

Present Rates - Effective 3/1/2004:				Proposed Rates - Effective 6/1/2004:			
			GD-4				GD-4
<u>Delivery Charges:</u>				<u>Delivery Charges:</u>			
Customer Charge			\$6.83	Customer Charge			\$6.83
<u>All kW</u>			<u>kWh</u>	<u>All kW</u>			<u>kWh</u>
Internal Transmission	\$0.35	On Peak	\$0.00146	Internal Transmission	\$0.35	On Peak	\$0.00146
		Off Peak	\$0.00066			Off Peak	\$0.00066
External Transmission Charge	\$0.00	All	\$0.00308	External Transmission Charge	\$0.00	All	\$0.00308
Transmission Subtotals	\$0.35	On Peak	\$0.00454	Transmission Subtotals	\$0.35	On Peak	\$0.00454
		Off Peak	\$0.00374			Off Peak	\$0.00374
Distribution	\$2.33	On Peak	\$0.00671	Distribution	\$2.33	On Peak	\$0.00671
		Off Peak	\$0.00148			Off Peak	\$0.00148
Seabrook Amortization Surcharge	\$0.00	All	\$0.00932	Seabrook Amortization Surcharge	\$0.00	All	\$0.00932
Distribution Subtotals	\$2.33	On Peak	\$0.01603	Distribution Subtotals	\$2.33	On Peak	\$0.01603
		Off Peak	\$0.01080			Off Peak	\$0.01080
Energy Efficiency Charge		All	\$0.00250	Energy Efficiency Charge		All	\$0.00250
Renewable Resources Charge		All	\$0.00050	Renewable Resources Charge		All	\$0.00050
Default Service Adjustment		All	\$0.00000	Default Service Adjustment		All	\$0.00000
Transition Charge	\$8.99	On Peak	\$0.00917	Transition Charge	\$8.99	On Peak	\$0.00917
		Off Peak	\$0.00000			Off Peak	\$0.00000
<u>Supplier Charges:</u>				<u>Supplier Charges:</u>			
Generation Charge*			All \$0.06475	Generation Charge*			All \$0.07420
Totals	\$11.67	On Peak	\$0.09749	Totals	\$11.67	On Peak	\$0.10694
		Off Peak	\$0.08229			Off Peak	\$0.09174

Fitchburg Gas and Electric Light Company
Default Service Typical Bill Analysis - April 2004 Default Service Rate Filing
Impact on GD-5 Rate Customers

	Average Monthly kWh	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
	100	\$12.93	\$13.88	\$0.94	7.3%
	200	\$25.86	\$27.75	\$1.89	7.3%
	300	\$38.80	\$41.63	\$2.83	7.3%
	400	\$51.73	\$55.51	\$3.78	7.3%
	500	\$64.66	\$69.39	\$4.72	7.3%
	750	\$96.99	\$104.08	\$7.09	7.3%
	1000	\$129.32	\$138.77	\$9.45	7.3%
	1500	\$193.98	\$208.16	\$14.18	7.3%
	2000	\$258.64	\$277.54	\$18.90	7.3%
	2500	\$323.30	\$346.93	\$23.62	7.3%

Present Rates - Effective 3/1/2004:				Proposed Rates - Effective 6/1/2004:			
		GD-5				GD-5	
<u>Delivery Charges:</u>				<u>Delivery Charges:</u>			
Customer Charge		\$0.00		Customer Charge		\$0.00	
		kWh				kWh	
Internal Transmission		\$0.00226		Internal Transmission		\$0.00226	
External Transmission		<u>\$0.00308</u>		External Transmission		<u>\$0.00308</u>	
	Transmission Subtotal	\$0.00534			Transmission Subtotal	\$0.00534	
Distribution		\$0.03709		Distribution		\$0.03709	
Seabrook Amortization Surcharge		<u>\$0.00932</u>		Seabrook Amortization Surcharge		<u>\$0.00932</u>	
	Distribution Subtotal	\$0.04641			Distribution Subtotal	\$0.04641	
Energy Efficiency Charge		\$0.00250		Energy Efficiency Charge		\$0.00250	
Renewable Resources Charge		\$0.00050		Renewable Resources Charge		\$0.00050	
Default Service Adjustment		\$0.00000		Default Service Adjustment		\$0.00000	
Transition Charge		\$0.00982		Transition Charge		\$0.00982	
<u>Supplier Charges:</u>				<u>Supplier Charges:</u>			
Generation Charge*		\$0.06475		Generation Charge*		\$0.07420	
	Total	\$0.12932			Total	\$0.13877	

* Default Service, Fixed

Fitchburg Gas and Electric Light Company
Default Service Typical Bill Analysis - April 2004 Default Service Rate Filing
Impact on SD Rate Customers

	<u>Lumens</u>	<u>Luminaire</u>	<u>Average Monthly kWh</u>	<u>Present Rates Total Revenue</u>	<u>Proposed Rates Total Revenue</u>	<u>Total Difference</u>	<u>% Total Difference</u>
	<u>Mercury Vapor:</u>						
1	3,500	Residential and Commercial Type	39.25	\$10.22	\$10.59	\$0.37	3.6%
2	7,000	Residential and Commercial Type	68.25	\$13.56	\$14.20	\$0.64	4.8%
3	3,500	Street and Highway Type	39.25	\$10.22	\$10.59	\$0.37	3.6%
4	7,000	Street and Highway Type	68.25	\$13.56	\$14.20	\$0.64	4.8%
5	20,000	Street and Highway Type	157.25	\$27.62	\$29.10	\$1.49	5.4%
6	60,000	Street and Highway Type	369	\$58.91	\$62.40	\$3.49	5.9%
7	20,000	Flood Light Type	157.25	\$29.03	\$30.51	\$1.49	5.1%
8	3,500	Power Bracket Included	39.25	\$10.54	\$10.91	\$0.37	3.5%
9	7,000	Power Bracket Included	68.25	\$14.04	\$14.68	\$0.64	4.6%
	<u>High Pressure Sodium:</u>						
10	3,300	Residential and Commercial Type	20	\$7.81	\$7.80	\$0.19	2.5%
11	9,500	Residential and Commercial Type	40.25	\$10.53	\$10.91	\$0.38	3.6%
12	3,300	Street and Highway Type	20	\$7.81	\$7.80	\$0.19	2.5%
13	9,500	Street and Highway Type	40.25	\$10.53	\$10.91	\$0.38	3.6%
14	20,000	Street and Highway Type	85	\$17.94	\$18.75	\$0.80	4.5%
15	50,000	Street and Highway Type	161.25	\$29.12	\$30.85	\$1.52	5.2%
16	140,000	Street and Highway Type	378	\$63.98	\$67.56	\$3.57	5.6%
17	50,000	Flood Light Type	161.25	\$31.47	\$33.00	\$1.52	4.8%
	<u>Ornamental Lighting:</u>						
18	3,300	Street and Highway Type	20	\$6.46	\$6.65	\$0.19	2.9%

Present Rates - Effective 3/1/2004:

	SD
<u>Delivery Charges:</u>	
Customer Charge	\$0.00
	<u>kWh</u>
Internal Transmission	\$0.00044
External Transmission	<u>\$0.00308</u>
Transmission Subtotal	\$0.00352
Distribution	\$0.00057
Seabrook Amortization Surcharge	<u>\$0.00766</u>
Distribution Subtotal	\$0.00823
Energy Efficiency Charge	\$0.00250
Renewable Resources Charge	\$0.00050
Default Service Adjustment	\$0.00000
Transition Charge	\$0.00982
<u>Supplier Charges:</u>	
Generation Charge*	<u>\$0.06475</u>
Total	\$0.08932

Proposed Rates - Effective 6/1/2004:

	SD
<u>Delivery Charges:</u>	
Customer Charge	\$0.00
	<u>kWh</u>
Internal Transmission	\$0.00044
External Transmission	<u>\$0.00308</u>
Transmission Subtotal	\$0.00352
Distribution	\$0.00057
Seabrook Amortization Surcharge	<u>\$0.00766</u>
Distribution Subtotal	\$0.00823
Energy Efficiency Charge	\$0.00250
Renewable Resources Charge	\$0.00050
Default Service Adjustment	\$0.00000
Transition Charge	\$0.00982
<u>Supplier Charges:</u>	
Generation Charge*	<u>\$0.07420</u>
Total	\$0.09877

* Default Service, Fixed

	<u>Internal Transmission</u>	<u>Distribution</u>	<u>Transition Charge</u>	<u>Total</u>		<u>Internal Transmission</u>	<u>Distribution</u>	<u>Transition Charge</u>	<u>Total</u>
<u>Luminaire Charges:</u>									
1	\$0.23	\$6.48	\$0.00	\$6.71		\$0.23	\$6.48	\$0.00	\$6.71
2	\$0.27	\$7.19	\$0.00	\$7.46		\$0.27	\$7.19	\$0.00	\$7.46
3	\$0.23	\$6.48	\$0.00	\$6.71		\$0.23	\$6.48	\$0.00	\$6.71
4	\$0.27	\$7.19	\$0.00	\$7.46		\$0.27	\$7.19	\$0.00	\$7.46
5	\$0.52	\$13.05	\$0.00	\$13.57		\$0.52	\$13.05	\$0.00	\$13.57
6	\$1.02	\$24.93	\$0.00	\$25.95		\$1.02	\$24.93	\$0.00	\$25.95
7	\$0.56	\$14.42	\$0.00	\$14.98		\$0.56	\$14.42	\$0.00	\$14.98
8	\$0.24	\$6.79	\$0.00	\$7.03		\$0.24	\$6.79	\$0.00	\$7.03
9	\$0.29	\$7.65	\$0.00	\$7.94		\$0.29	\$7.65	\$0.00	\$7.94
10	\$0.20	\$5.82	\$0.00	\$5.82		\$0.20	\$5.82	\$0.00	\$5.82
11	\$0.24	\$6.69	\$0.00	\$6.93		\$0.24	\$6.69	\$0.00	\$6.93
12	\$0.20	\$5.82	\$0.00	\$5.82		\$0.20	\$5.82	\$0.00	\$5.82
13	\$0.24	\$6.69	\$0.00	\$6.93		\$0.24	\$6.69	\$0.00	\$6.93
14	\$0.39	\$9.96	\$0.00	\$10.35		\$0.39	\$9.96	\$0.00	\$10.35
15	\$0.56	\$14.16	\$0.00	\$14.72		\$0.56	\$14.16	\$0.00	\$14.72
16	\$1.18	\$29.04	\$0.00	\$30.22		\$1.18	\$29.04	\$0.00	\$30.22
17	\$0.64	\$16.43	\$0.00	\$17.07		\$0.64	\$16.43	\$0.00	\$17.07
18	\$0.16	\$4.51	\$0.00	\$4.67		\$0.16	\$4.51	\$0.00	\$4.67